1907

REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1906-1907,

WITH

APPENDICES.

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1907

Digitized with financial assistance from

Government of Maharashtra

on 01 February, 2020

No. 6209 of 1907.

From

W. H. LUCAS, Esq., I.C.S.,
Collector of Salt Revenue, Bombay;

To

W. T. MORISON, Esq., I.C.S.,
Acting Commissioner of Customs, Salt, Opium and A'bkári,
Bombay.

Bombay, 4th July 1907.

Sir,

I have the honour to submit the Annual Report on the Administration of the Salt Department for the year 1906-07. INTRODUCTORY.

2. With the exception of a short period from the 30th July to the 4th October 1906 when Mr. C. A. Pogson, my senior Assistant, acted for me during my absence on privilege leave, I was in charge of the Department throughout the year. Collector's Office.

3. The supervising staff consisted at the end of the year of one Collector, ten Assistant Collectors and one Native Assistant to the Collector of Salt Revenue. Supervising Staff.

4. During the year under report the following changes were made in the subordinate establishment:— Strength of the Department.

(1) Under Government Resolution, Revenue Department, No. 2035, dated the 10th March 1905, the undermentioned establishment was entertained from the 1st April 1906 consequent on the opening of the Shewa Táluka:—

12-Monthly.

		Rs.	
1	Sarkárkun	250	
1	Aval Kárkun	50	
1	Clerk	40	
1	„	35	
1	„	30	
2	Clerks	25	each
2	„	20	each
1	Havildár	15	
1	Peon	10	
3	Peons	9	each
4	„	8	each
1	Faras	7	

9-Monthly.

3	Clerks	15	each

(2) Under Government Resolution, Revenue Department, No. 9007, dated the 4th November 1905, two peons on Rs. 8 each, one twelve-monthly and the other nine-monthly, were entertained at the Borya Fish Curing Yard.

(3) Under Government Resolution, Revenue Department, No. 12135, dated the 27th December 1906, the following establishment was transferred from the Chief Account Office to the Prince's Dock Customs House:—

		Rs.
1	Shroff	50
1	„	35
1	Clerk	40
1	„	30

INTRODUCTORY.

(4) Under Government Resolution, Revenue Department, No. 8151, dated the 25th August 1906, the six-monthly establishment employed in guarding the natural salt deposits in the Surat and Broach Districts was converted into a twelve-monthly establishment.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1905-06 being given for the purposes of comparison.

	1905-06.	1906-07.	Increase.	Decrease.
1. Number of Supervising Officers	12	12	.....	.....
2. Number of subordinate establishment	6,379	6,399	20	.....
3. Number of tálukas	38	39	1	.....
4. Number of salt-works	437	437	.....	.....
5. Number of maunds of salt excised and imported by sea and land or payment of duty	98,49,235	1,02,26,513	3,77,278	.....
6. Number of maunds of salt delivered free and at nominal rate of duty	10,08,466	8,93,866	.....	1,14,600
7. Total Number of maunds of salt excised, imported, delivered free or at nominal duty	1,08,57,701	1,11,20,379	2,62,678	.....
8. Total Revenue	1,54,97,086	1,60,85,947	5,88,861	.....
9. Number of offences enquired into	804	536	.....	268

6. The financial results of the last year's administration as compared with those of the preceding four years are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1902-03 ...	2,33,39,633 0 7	16,00,284 14 10	88,772 1 8	16,89,057 0 6	2,16,50,576 0 1	7 8 9
1903-04 ...	1,80,47,694 9 6	16,57,810 5 5	48,031 9 8	17,05,841 15 1	1,63,41,852 10 5	9 7 2
1904-05 ...	1,91,73,253 15 6	16,75,907 12 2	62,496 1 2	17,38,403 13 4	1,74,34,850 2 2	9 1 1
1905-06 ...	1,54,97,085 10 4	17,07,797 3 0	65,530 11 9	17,73,327 14 9	1,37,23,757 11 7	11 7 2
1906-07 ...	1,60,85,947 7 2	17,73,649 0 11	62,764 13 2	18,36,413 14 1	1,42,49,533 9 1	11 6 8

The percentage of charges on gross receipts during the year under report is almost the same as in the previous year.

SALT.

Salt.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under three heads :—

(1) Barágra salt manufactured from salt brine at the Government salt-works on the Runn (Khárághoda and Udu) now called the Pritchard Salt Works.

(2) Sea salt produced at works on the coast, of which one at Dhárásna near Bulsár is a Government work. A few works, the property of Government, in the Konkan tálukas are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt produced mainly at salt-works in Portuguese India. The figures in Appendix G will give an idea of the relative importance of these sources of supply.

Nominal duty salt is issued to Foreign Malabár and free salt to Janjira, Cambay, Pátri, Jhinjuváda and Rádhanpur States and sometimes in lieu of salt accidently lost at sea.

Bara'gra Salt.

Distribution of Bara'gra Salt.

Opening balance and season's produce.

8. The quantity of Barágra salt in stock at the beginning of the year was 35,70,186 maunds against 37,70,129 maunds at the beginning of the previous year. The produce during the year under report amounted to 23,62,073 maunds, making with the quantity in stock a total of 59,32,259 maunds.

9. The removals during the year amounted to 25,09,732 maunds against 25,57,917 maunds in 1905-06 and 23,15,496 in 1904-05. The slight decrease of about 48,000 maunds is due to the failure of the B. B. & C. I. Railway Company to supply the required number of wagons in the latter part of March, when there was a rush for salt owing to the reduction in duty. The issues to the Central Provinces show an increase of 20,394 maunds, while those to the United Provinces and to Central India, including Málwa and Rájputána, show a decrease, which is explained by the fact that in 1905-06 the removals were obviously in excess of the demand and were for the replenishment of greatly depleted stocks. Removals.

10. The manner in which the issues of Barágra salt were distributed during the year under report is shown in Appendix A. Distribution of Barágra Salt.

11. The issues for local consumption are given in detail in Appendix B. It will be seen that compared with the removals during 1905-06, there has been an increase all round during the year under report. The Gáikwár's territory shows an increase of 3,521 maunds in Barágra salt as well as an increase of 6,949 maunds in removals from Dhárasna. This satisfactory result is due almost entirely to the rules introduced for the prevention of the illicit manufacture and collection of, and contraband traffic in, salt in parts of the Baroda territory. The substantial increase in removals to the Kaira and Broach Districts and the Cambay State in the same way are satisfactory as proof of the efficiency of the new arrangements for guarding and destroying the extensive natural salt formations of the Jambusar and Vágra Tálukas. Distribution considered according to destination. Local consumption.

12. Salt traders availed themselves of 19 treasuries and three railway stations against 20 treasuries and two railway stations last year. Duty was received at two new stations, namely, Salaia and Jeruwakhera, but no transactions took place at Bamora Station. The subjoined statement shows how the different systems of payment of duty on Barágra salt have worked during the year under report compared with the previous year:— Through-booking system.

Names of places at which duty was collected.	1905-06.	1906-07.
	Maunds.	Maunds.
Head-quarter Office, Bombay, Main Stores, Khárághoda, Ahmedabad Depôt and Broach Custom House.	11,85,831	11,84,322
At Treasuries beyond the Presidency	8,84,262	7,93,191
At Stations on the Indian Midland Railway	10,197	12,360
	20,80,290	19,90,373

13. The loss and wastage written off in the accounts amounted to 3,22,535 against 1,89,762 maunds in the year 1905-06. The loss observed on clearance of the open stores and heaps alone amounted to 2,95,909 maunds and was due almost entirely to the cyclone in July 1905 when more than 30 inches of rain fell in as many hours. I inspected the salt heaps a fortnight after this cyclone and was able to estimate that about 10 per cent. of the contents of the newer heaps had been washed away. It is not surprising, therefore, that the percentage of loss and wastage should amount to 5·4 against 3 in the previous year. Loss and wastage.

14. The quantity in stock at Khárághoda at the end of the year was 30,99,992 maunds against 35,70,186 maunds at the close of the previous year. If 23,05,318 maunds manufactured during the manufacturing season of 1906-07, but stored and brought to account after the close of the year be added to it, the total stock will amount to 54,05,310 maunds which is a good deal less than the average annual demand plus two years' reserve, the standard up to which we endeavour to work. As I anticipated that there might be considerable shortage, I ordered 25 more pans to be opened during the year, which at the rate of about 6,000 maunds per pan, the average yield in the season of 1905-06, should have added one and-a-half lákhs of maunds to the normal outturn; but unfortunately the unseasonable rainfall of February last, seriously interfered with manufacture and reduced the total out-put of the works, to 23 lákhs of maunds, that is to say, to half a lákh of maunds less than in the previous season. To guard against such unforeseen shortages in the future, I am now arranging to have a large Stock at the close of the year.

number of new pans opened during the coming season, and these I hope will permanently increase the production of Barágra salt, and while satisfying the current demands will ensure the reserve which we aim at maintaining in order to meet unforeseen contingencies. It has often been suggested to me, especially in view of the heavy wastage caused by cyclonic storms, that it might be a wiser policy to keep our reserve below ground in the shape of brine rather than above ground in the shape of manufactured salt; but the precarious conditions of manufacture at the Sámbhar Lake Salt Works to my mind necessitate the maintenance at Khárághoda of a reserve of manufactured salt sufficient to counteract the effects of a total failure at Sámbhar.

Cost price.

15. The cost price of Barágra salt including all charges remained the same as in the previous year, *viz.*, Re. 0-2-3 per Indian maund.

Manufacturing season.

16. The following table contains details regarding the manufacture of salt at the Pritchard Salt Works during the season of 1906-07 :—

Salt Works.	Year.	Number of pans.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Khárághoda ...	1905-06 ...	215	11,97,018	5,567	9,072
	1906-07 ...	225	11,64,618	5,176	9,598
Uddu	1905-06 ...	185	11,57,481	6,256	9,295
	1906-07 ...	200	11,40,700	5,703	8,160
Total ...	1905-06 ...	400	23,54,499	5,911	9,295
	1906-07 ...	425	23,05,318	5,439	9,598

The smaller average yield per pan both at Khárághoda and Udu was due to the heavy rain which fell in February. On the other hand, the quality of salt produced this year is far better than usual. This is a very gratifying feature of the year's work at the Pritchard Salt Works, for after all, in the long run, it is quality and not quantity that determines the success of every salt-work; and, indeed, I had reason to complain of the small size and poor quality of last year's salt, some of which should in my opinion have been refused admission to store. Brine was let into the first pan at Khárághoda on the 26th October 1906 and into the last pan on the 30th November 1906. The first pan was cleared on the 26th March 1907 and the last pan on the 22nd April 1907. At Udu brine was let into the first pan on the 26th October 1906, and into the last pan on the 5th December 1906. The first pan was cleared on the 6th April 1907 and the last on the 11th May 1907.

Storage.

17. The storage operations began on the 22nd April and ended on the 27th May 1907. The daily average of the storage was 64,035 maunds against 69,250 maunds in the previous year. The storage was delayed because of the regular labour famine that has prevailed in Gujarát all this season, and it was at first found to be simply impossible to collect the usual number of coolies by the usual means. But the Assistant Collector, Mr. Lake, faced this difficulty with great determination and in the end overcame it, so much so that his labour bill for this year is no higher than it was last year. The Railway engines used were the same as last year. The Railway Company, at my request, took great pains to put them into good working order, but they are now old, worn out and almost past work. I am, therefore, going into the question of replacing them by newer and heavier engines and this will necessitate the strengthening of the staging in the Main and Open Stores at some considerable outlay.

18. The quantity of salt on which cost price at one anna and three pies per Indian maund was paid to the Agrias during the manufacturing season of 1906-07 was 21 90,052 maunds and the amount paid for it was Rs. 1,71,098. This divided amongst 1,200 Agrias gives Rs. 143 per head for a working season.

Agency system.

19. The sales at the Agencies are given in detail in Appendix B. It will be seen that there has been an increase all round in spite of the trade now being open to free competition.

20. The rainfall at Khárághoda during the year under report was 16·77 inches against 39·42 inches during the previous year. There was a good supply of water throughout the year. Water-supply.

21. The vital statistics of the new Government village at Khárághoda during the year under report read as follows:—There were 68 births or 31·4 per mille against 88 births or 39·3 per mille in the year 1905-06. The number of deaths was 79 or 36·9 per mille against 66 or 29·5 per mille in the previous year. Health of Khárághoda.

22. The population of the village was 2,164 during the year under report as compared with 2,240 last year. Population.

23. The total number of patients treated at the dispensary was 3,785 against 3,200 during the previous year. The most common diseases were as usual, malarial fever, conjunctivitis, diseases of the digestive system and skin diseases. No epidemic prevailed during the year under report and as usual the most strenuous and successful measures were taken to keep out plague which was raging in almost every single village round about. The Northern Preventative line serves as an ideal cordon against plague. Khárághoda Dispensary.

24. The total amount advanced to the Agrias as takávi during the year under report was Rs. 6,720 against Rs. 1,512 last year. The increase is due to the opening of 25 new pans and to new Agrias having been taken on in place of men who had left their pans early in the season. The greatest difficulty was experienced in inducing the old Agrias to take up their pans again, because at the beginning of the season they were earning double the ordinary wages as field labourers; and later on there was the same difficulty in preventing them deserting when cotton picking began and what to these men seemed small fortunes could be made in the fields and at their very doors. It was only the personal influence of the Inspector of the Pritchard Salt Works Mr. Ghulam Yasin, helped by a little justifiable pressure, that prevented wholesale desertions, which would of course have had a disastrous effect on the manufacture. Advances to Agrias.

Sea Salt.

25. The quantity of salt manufactured during the year was 88,35,929 maunds against 95,23,284 maunds in the previous year. The decrease of 6,87,355 maunds was due partly to the fact that there were large stocks of salt in hand at the commencement of the last manufacturing season and partly to the prevalence of cholera in some of the tálukas of the Thána and Uran Ranges. The removals amounted to 82,71,117 maunds, that is to say, 2,75,760 maunds more than in the previous year. The decrease in the quantity of salt manufactured reduced the closing balance to 19,06,189 maunds against 21,16,961 maunds in the previous year. Produce and Sales.

26. At the Government Salt-works at Dhárásna, the year opened with a balance of 96,024 maunds against 95,277 maunds in the previous year. The quantity manufactured during the year was 3,43,114 maunds against 3,00,289 maunds in the year 1905-06, an increase of 42,825 maunds due to a good season. The removals during the year amounted to 3,07,402 maunds against 2,95,116 maunds in the previous year. The increase of 12,286 maunds in the removals is due partly to the unusual prosperity of Gujarát this year and partly to larger demands for salt from the Gáikwár's territory. No salt was despatched from Dhárásna to the Central Provinces during the year under report, but a small consignment of 288 maunds was sent to Central India. Dhárásna.

27. In the other salt-works, private and leased, the produce was 84,92,815 maunds against 92,22,995 maunds in the previous year, a decrease of 7,30,180 maunds, the reason for which has already been given. The balance at the beginning of the year was 20,20,937 maunds against 10,77, 608 maunds in the previous year, and the issues amounted to 79,63,715 maunds against 77,00,240 maunds in 1905-06. The closing balance was 17,92,422 maunds against 20,20,937 in the previous year. Rest of the Presidency.

28. The quantities of sea salt which were removed for consumption within and without the Presidency from the sea salt-works in British territory during Distribution of Sea Salt.

the year under report are compared with those of the previous year in Appendix D. From that statement it will be seen that there has been an increase of 3,79,452 maunds in the removals from salt-works near Bombay for consumption within and without the Presidency, exclusive of Foreign Malabár, but in removals of nominal duty salt to Foreign Malabár, a decrease of 1,50,026 maunds. Thus the net increase amounts to 2,29,426 maunds.

Removals to Central Provinces.

29. There has been an increase in the removals to the Central Provinces of 1,28,968 maunds of salt from the salt-works near Bombay and of 20,394 maunds of Barágra salt.

Removals to Nizám's Territory, Calcutta, Madras Presidency, Foreign Malabár and Mysore.

30. Again this year there was a substantial increase in the removals to the Nizám's Territory which amounted to 11,09,587 maunds against 10,50, 341 maunds in the previous year. Similarly the removals to the Madras Presidency and Mysore show an increase of 1,42,814 maunds and 41,881 maunds, respectively, while removals to Calcutta fell off by 39,561 maunds. The increase in the case of the Madras Presidency and Mysore is undoubtedly due to the consumers preferring the light and large grained Bombay salt to that locally manufactured. The decrease in the case of Calcutta is explained by the fact that stocks had been more than fully replenished the year before when the quantity of salt removed was so much as 7,19,226 maunds, though the average normal requirements are only about 5,50,000 maunds.

Umbargaon, Shiroda and Sánikatta.

31. Practically all the issues from Umbargaon, Shiroda and Sánikatta are for local consumption and the variations in them are too slight to require explanation.

Loss and wastage.

32. The loss and wastage at Dhárásna amounted to 17,969 maunds against 4,426 maunds in the previous year—17,578 maunds by over-estimation and 391 maunds from moisture. The percentage was 4·09 against 1·11 last year. I have just introduced a new system of storage which consists in employing large conical heaps instead of rectangular ones as at present. Rectangular heaps are not easy to make and they are very difficult to measure accurately and this fact accounts for the large amount of over-estimation noticed this year.

Rest of the Presidency.

33. At the other sea salt-works the loss and wastage amounted to 7,57,615 maunds against 5,79,425 maunds in the pevious year as per details below :—

	Maunds.
Wastage from moisture	2,15,643
Loss by over-estimation	5,35,136
„ by flood	146
„ by theft	23
„ by destruction of unsaleable refuse salt	6,667
	7,57,615

The percentage of loss and wastage is 7·2 against 5·6 in the previous year.

34. The following table shows the maximum, minimum and average prices of salt of the Northern and Middle Konkan, Shiroda and Sánikatta salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1905-06.	1906-07.	1905-06.	1906-07.	1905-06.	1906-07.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund.	0 6 0	0 7 0	0 6 0	0 6 0	0 6 0	0 6 0
Minimum do. ...	0 0 1	0 0 3	0 1 0	0 2 0	0 4 0	0 3 0
Average do. ...	0 1 10	0 1 10	0 4 5	0 4 3	0 4 8	0 4 2

Very few transactions took place at the highest and lowest prices. The rates generally prevailing were 4, 2 and 1 annas per maund in the Northern and Middle Konkan and 5, 4 and 3 annas per maund at Shiroda and Sánikatta. The average rates are almost the same as last year.

Imported Salt.

35. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix E. Quantity and distribution of imported salt.

36. The quantity of Goa salt imported during the year was 3,12,007 maunds against 2,83,082 in the previous year, an increase of 28,925 maunds due principally to the reduction of duty on salt. The greater part of the salt imported was consigned to Belgaum, Dhárwár, Bijápur, Madras and Mysore. Madras again shows a decrease of 1,901 maunds due to large exports of sea salt from the Bombay salt-works, and Mysore an increase of 23,043 maunds, which is no doubt in some measure due to the recent large increase in the Manganese and Gold mining population in the tract served by Goa salt.

37. No duty paid through salt was imported at Castle Rock during the year under report. Through salt.

Consumption.

38. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 29,70,559 as detailed in the margin. Taking the population at 2,09,74,649 according to the census of 1901, the average per head is 11·65 lbs. against 11·05 lbs. in the previous year. Consumption for the whole of the Presidency.

	Maunds.
Barágra salt ...	5,19,305
Sea salt ...	21,83,489
	27,02,794
Add—	
Imported salt for local consumption ...	2,67,765
	29,70,559

39. The quantity of salt removed for consumption in Gujarát was :— In Gujarát.

	Maunds.
Barágra salt for local consumption	5,19,305
Dhárásna salt	2,97,186
Konkan salt	13,839
	8,30,330
Add—	
Imported salt	19
	8,30,349

The quantity distributed amongst a population 60,24,402 gives an average of 11·34 lbs. per head against 10·65 last year.

40. The quantity of salt issued for local consumption in other parts of the Presidency, *viz.*, the Konkan, the Deccan, the Southern Marátha Country and North Kánara, may be estimated as under :— In the rest of the Presidency.

	Maunds.
Quantity of salt issued for the whole Presidency ...	29,70,559
Deduct—	
Quantity of salt issued for Gujarát	8,30,349
Balance ...	21,40,210

The population affected being taken at 1,49,50,247 souls, the average per head comes to 11·78 lbs. against 11·21 lbs. in the previous year.

41. The average market prices of salt in each district of the Presidency during the last five years will be found in Appendix H.

On a comparison of the recorded prices for the year 1902-03 when duty was Rs. 2-8-0 per Indian maund with those for 1906-07 when duty was Re. 1-8-0, it will be seen that in fourteen of the eighteen districts of the Presidency, the reduction in the price has been nearly equal to, or has exceeded the difference of, one rupee in the two rates of duty and that in the remaining

four districts it has varied from 9 annas to 11½ annas. This is decidedly satisfactory whether taken by itself, or when compared with the prices obtaining in 1905-06, when also duty was Re. 1-8-0 per maund. But the most noteworthy fact is that even in Bombay City where the price of salt was formerly maintained at an artificially high level, the reduction in price has been Re. 1-4-0, being actually 4 annas in excess of the difference in the rates of duty obtaining in 1903-04 and 1906-07. These facts conclusively prove that the benefit of the reduction of duty has been felt by the consumers to the fullest possible extent during the year under report.

SALT REVENUE.

Revenue and Expenditure.

Revenue and Expenditure.

42. The receipts and expenditure on account of salt revenue for the year under report are shown in Appendix I. An explanation of some of the chief items on both sides of the account showing increase and decrease is given below.

Items of increase in Revenue.

43. The increase of Rs. 9,050 in "Import Duty on Salt by Sea" is due to larger importations of table and packing salt from the United Kingdom.

The increase of Rs. 41,333 in "Import Duty on Salt by Land" is mainly due to larger importations of salt from Goa where the crop was plentiful.

The increases of Rs. 5,538 in "Ground-rent at maundage rate" and of Rs. 5,03,813 in "Excise Duty on Salt" are due to a corresponding increase in the removals of salt from the salt-works owing to the reduction in duty.

The increase of Rs. 47,779 under "Proceeds of Sale of Government Salt" is mainly due to larger receipts towards the close of the year, although the salt for the removal whereof the amount was paid was not actually removed during the year owing to the insufficient supply of Railway wagons.

The increase of Rs. 13,549 under "Cost price of salt supplied to fish-curers" is due to a more favourable fishing season.

Items of decrease in Revenue.

44. The decrease of Rs. 7,368 in "Ground-rent" (*Khárághoda* and *Bulsár* salt) is due to less removals of *Barágra* salt during the year under report.

There is a decrease of Rs. 14,530 under "Farms of Government Salt-works" owing to the Government Salt-works at *Mátunga* and Bassein having been leased at lower rental than in the previous year. The reason for this was that the prices of salt ruling at the time of giving out the leases were very low and there was a large stock of salt in balance at most of the salt-works.

The decrease of Rs. 4,219 in "Overtime Work Fees" is explained by the fact that during the last three months of the year removals of salt were restricted to actual requirements, in expectation of a reduction in duty.

There was a decrease of Rs. 6,843 under "Recovery of Salt Agents' Bagging and Sewing Charges" owing to the traders preferring to supply their own bags rather than purchase them through the Salt Agents.

Items of increase in Expenditure.

45. The increase of Rs. 7,923 under "Superior Supervising Establishment" is due to the privilege leave allowances drawn by myself and by Messrs. Bulkley and Belcham, Assistant Collectors.

The increase of Rs. 39,582 under "Grain Compensation" is due to the fact that in the year under report the allowance was given for about five months whereas in the previous year it was only given for one month.

The increase of Rs. 18,784 under "Purchase of New Boats" is due to the construction of a new barge at a cost of Rs. 18,000 during the year under report.

There was an increase of Rs. 21,639 under "Petty Construction" due to the fact that several of the chowkies on the Goa Frontier, which were very old and dilapidated, had to be rebuilt.

The increase of Rs. 16,910 under "Salt Purchase and Freight on account of *Barágra* Salt" is, as explained above, due to larger removals of salt to Agencies.

There was an increase of Rs. 5,176 under "Salt Purchase and Freight on account of removals of salt to Fish-curing Yards," due to a more favourable fishing season.

SALT REVENUE.

Items of decrease in Expenditure.

46. The decrease of Rs. 32,696 under "Peons' Clothing" is due to light clothing only having been supplied during the year under report as against a complete outfit in the previous year.

There was a decrease of Rs. 18,599 under "Salt Agents' Bagging and Sewing Charges" owing to the salt traders' preferring to provide their own bags instead of using those offered by the Agents.

The falling off of Rs. 2,765 in the "Refunds of Excise Duty on Salt" is attributed to the decrease in removals of salt to Calcutta.

Miscellaneous.

MISCELLANEOUS.

Fish-curing yards.

47. The number of fish-curing yards open for business during the year was 30—15 in the Ratnágiri District and 15 in the Kánara District, against 29 in the previous year. A new yard was opened at Boria in the Ratnágiri District.

48. Appendix K shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured rose from 1,22,512 maunds to 2,00,207 maunds, an increase of 63·42 per cent. and the quantity of salt issued from 36,331 maunds to 63,430 maunds, an increase of 74·59 per cent. The weather during the fishing season was favourable and the catches were unusually good.

49. The quantity of cured fish removed rose from 94,925 maunds to 150,707 maunds, an increase of 58·76 per cent. The proportion of the weight of fresh fish to each maund of salt issued was 3·2 against 3·3 in the previous year. At all the yards in the Ratnágiri District, the proportion was almost uniform as also it was last year, but in the Kánara District it varied from 3·07 to 5·83. The fact that entirely different methods are employed by the Ratnágiri and the Mapila fishermen, both of whom resort to the Kánara Yards, accounts for this variation.

50. The financial results of the working of the yards during the year under report are satisfactory. They show a net profit of Rs. 7,586 against Rs. 1,122 in the previous year.

51. In the Ratnágiri District the yards at Boria, Jaigad, Ratnágiri, Purngad, Jaitápur, Viziadurg, Málvan, Devbág and Vengurla have worked at a profit. Taken together, the yards in this district show a net profit of Rs. 6,337 against Rs. 391 in the previous year, while the yards in the Kánara District show a net profit of Rs. 1,249 against Rs. 731.

Offences.

52. The details of offences against the Salt Law disposed of during the year under report are given in Appendix L. The total number of cases detected were 536 against 804 in the previous year. Out of these, 207 were of clandestine removal of natural salt—42 in the Northern Division and 165 in the Southern Division.

53. The number of cases of smuggling foreign salt across the frontier was 117 against 183 in the previous year. The cases detected on the Goa Frontier were 94 against 156 and on the Daman Frontier 21 against 23 in the previous year.

54. There were 23 cases of theft from saltworks against 26 in the previous year, while the quantity of salt stolen was 33 maunds against 37 maunds.

The reason for the general decrease in salt smuggling cases can only be attributed to the reduction in duty on salt which, as explained in last year's report, has made smuggling far less profitable than it used to be.

55. The percentage of convictions to persons sent up for trial was 97·8 against 96·2. The sentences passed by the Magistrates during the year under report were on the whole satisfactory.

Payment of compensation awarded by the Mixed Commission.

56. No payments were made on account of awards of the Mixed Commissions of 1880, 1885 and 1892 during the year under report, and the balance remaining unpaid is, therefore, the same as last year, *viz.*, Rs. 2,250. The non-payment of the balance was due to the failure of the persons entitled to the money to put in their claims.

Farms of Government Salt-works.

57. Under Government Resolutions, in the Revenue Department, Nos. 9559 and 9792, dated respectively the 6th and the 13th October 1906, the Government salt-works at Mátunga and Bassein were leased during the year under report for a period of five years for sums respectively of Rs. 18,501 and Rs. 22,500. The previous leases of these farms were for one year only and realised Rs. 24,001 and Rs. 25,171. The reasons for the lesser amount realised by the sale of these farms has already been given in paragraph 44 of this report, but it must also be explained that the whole of the Government salt-work at Sewree has been either taken up or bespoken by the Port Trust for bulk oil installations and other trade purposes, and, therefore, the Mátunga group of Government works now consists of only four instead of five works as formerly.

Relations with Native States.

Baroda.

58. The rules for the prevention of the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of Baroda territory, which were introduced in the early part of the year 1905-06 continue to work well. One direction in which the good effect of these rules is shown is the noticeable increase that there has been in the removals of salt to Baroda State.

Cambay and Janjira.

59. The conditions of the conventions with Cambay and Janjira have as before, been faithfully observed.

Concluding Remarks.

60. The chief event of the year so far as the salt revenue is concerned was the reduction of the duty from Rs. 1-8-0 to Re. 1-0-0; but as this measure had effect only from the 20th March 1907, it is of course too early to discuss the effect which it has had either on the salt revenue, or on the consumption of salt. But the benefit that the people continue to derive from previous reductions of duty is again shown by a still further increase in the removals of sea salt which have arisen from 80 lákhs of maunds in 1905-06 to 82¾ lákhs of maunds in 1906-07, and the general rise in the rate of consumption throughout the Presidency as shown below:—

	Gujarát.	Rest of the Presidency.
1905-06	10·65	11·21
1906-07	11·34	11·78

61. The balance of salt in the sea salt-works including Dhárásna on the 30th June this year was 48,04,358 maunds against 60,81,584 maunds on the same date last year. The smaller balance is due not so much to increased sales as to small production during the last manufacturing season the reason for which has been explained in paragraph 25. This balance includes the produce of the whole season less sales up to 30th June, whereas the balance shown in paragraph 25 above represents the balance at the end of the financial year and in the middle of the manufacturing season, and does not serve as a reliable guide to the sufficiency or otherwise of the stocks. The average annual sales of sea salt for the past three years have been about 80 lákhs of maunds, which represent average sales of about 6½ lákhs of maunds a month. But during July, August and September business is practically at a standstill. Our balance is therefore more than ample to meet the ordinary demand until the commencement of next manufacturing season. This year sales of sea salt have beaten all previous records and it therefore follows that had the rate of duty continued to be Rs. 2-8-0 per maund, the revenue of the Department would also have beaten all records.

62. There has been no change in the situation as regards the trade in Barágra salt, which continues to be the practical monopoly of Messrs. Nowroji Vakil & Co.

63. In accordance with the recommendations of the Salt Committee, which were accepted by the Government of India, the States of Cochin and Travancore were asked to arrange with their contractors to use sealed and specially marked bags for salt consigned to these two States. In last year's report it was mentioned that the Travancore Darbár had consented to the arrangement, but that the Cochin Darbár objected to it on the ground of expense. This objection, however, has now been withdrawn and the arrangement will be brought into force from the opening of next fair season.

64. In their Resolution in the Revenue Department, No. 6169 of the 26th June 1906, Government directed that a condition should be inserted in the leases of the Government salt-works in the Thána and Uran Ranges requiring the maintenance by the lessees of a minimum reserve stock of salt equal to one-fourth of the average annual production of these works. The condition was accordingly embodied in the notices published in August and September 1906, inviting tenders for these leases for a term of five years. As was expected it had the effect of appreciably reducing the amounts of the tenders for the leases and the condition was therefore withdrawn under the orders of Government and more favourable terms were in consequence secured.

65. During the year under report, I have spent a great deal of time and attention in working out with the help of the Public Works Department the details of the scheme proposed by me for a new set of salt-works at Bhándup capable of turning out 15 lákhs of maunds of salt annually and which was sanctioned by Government Resolution, Revenue Department, No. 6362 of the 3rd July 1906. The levels and configuration of the ground were found to be such as to necessitate a complete re-arrangement both of the number and position of the projected salt-works, and it has been found possible to locate the Preventive Station at Bhándup Railway Station itself. This will remove the difficulties which at first arose with the Railway Company in the matter of constructing new sidings. Elaborate plans and estimates have just come from the Executive Engineer and my final report on the subject and the calling for tenders to take up the new works is only delayed, because a serious and unforeseen difficulty has arisen in connection with the acquisition of the land required for the purpose. The owners demand exorbitant prices and threaten to appeal to the Courts in case the awards made by the Special Collector should be lower than the sums demanded by them. I have placed the case from the point of view of this Department before the Special Collector and his award is to be made in the course of a few days. But until then it is not possible to submit the scheme for final orders as the amount of the award made for the land required for the works may affect the amount of rent in the shape of maundage that it may be necessary to demand from the lessees in order to ensure the financial success of the scheme.

66. The sum of Rs. 25,000 allotted in the budget for 1905-06 for the new dockyard and premises for the Coast Guard Fleet, could not be utilised owing to the difficulty experienced in procuring labour and building materials on reasonable terms. In the current year's budget, a provision of Rs. 94,000 has been sanctioned for this scheme, but I understand that the same difficulties still exist and that it will not be possible to spend the whole of this amount within the year.

67. The new Harbour Branch Railway and the Port Trust Bulk Oil Installations have absorbed a considerable area of both the Government and the private salt-works in the Mátunga Táluka and the produce of salt in this táluka has suffered in consequence. The whole of the Sewree Government salt-work and portions of two others, Rowli and Wadála, in that táluka have been taken up for public purposes and the revenue derived by the Department from the leasing of these important works has in consequence been considerably affected.

68. The water-supply of several of the large salt tálukas—notably Ghodbandar and Trombay which is always precarious has this year been so unsatisfactory that I had to take expensive measures, some of which are as yet only experimental for its improvement.

69. This year again I have every reason to be well satisfied with the work of the Departmental staff.

Mr. Pogson, my Senior Assistant, continues to manage the Goa Frontier with complete success and efficiency.

Mr. Pain, his Customs Manager, also continues to do good work at Castle Rock, where his knowledge of engineering work is valuably employed for our departmental buildings. All the Frontier Inspectors have worked well and Mr. L'Estrange again has been the most active and industrious of them.

Mr. Bulkley held charge of the Thána Range again during the touring season. He has brought his important and difficult charge to a high state of efficiency and I am indebted to him for much sound advice and competent assistance.

Of his Preventive Officers, Messrs. Stanyon, and Augusto have had the hardest work and are entitled to the most praise.

Of his Sarkárkuns, Mr. Kalyanpur distinguished himself at Ghodbandar, where he dealt with several serious outbreaks of cholera with courage and good sense. Messrs. Prangovind and Phanse continue to work well at Mátunga and Bassein.

Of the Coast Guard Inspectors, Messrs. Heard White and Pawaskar have been most active and sucessful.

Mr. Macnamara, who has been in charge of the Northern Frontier, again throughout the year has exhibited his customary energy and sound judgment. Under his close personal supervision the work of the Káthiáwár Frontier proceeds with perfect smoothness. He speaks highly of the work of his large staff of Inspectors, singling out for special notice Messrs. Caldecott, DeSouza, Fletcher, Sievwright, Willoughby and Shaik Mahomed. Mr. Steel, his Customs Manager at Viramgám, is a promising young officer. Mr. Sethna is very useful as his Sarkárkun at head-quarters.

Mr. Jardine was in charge of the Kánara Range throughout the year. He has done much to improve the condition of this small charge.

Mr. Regnaud, Coast Guard Inspector, and Mr. Ringrow as Inspector at the Sánikatta salt-works are the best of his officers.

The late Mr. Belcham was in charge of the Khárághoda Range until the beginning of January when serious illness compelled him to take sick leave to Europe—illness which ended only a month later in his sad death in Switzerland. He had done much good work at Khárághoda, and by his death at the early age of 35, the Department has lost a most zealous and efficient officer.

Mr. Davies, as Superintendent, Main Stores, and Mr. Gulam Yasin, as Inspector of the Pritchard salt-works are the officers of this Range who are entitled to special mention. The special qualifications of Mr. Gulam Yasin have often been noticed in previous reports.

Mr. Lake was in charge of the Ratnágiri Range for the first 10 months of the year. The management of his charge was thoroughly efficient. The two Coast Guard Inspectors Messrs. Walke and Sharman are the officers in the range who are most commended.

Mr. Sinclair, who was in charge of the Surat Range, again throughout the year maintained his reputation as a vigorous and efficient officer. All three of his Frontier Inspectors Messrs. Smyth, Neale and Cates have done good work again, particularly Mr. Smyth who has had the supervision of more building work than usual.

Mr. D'Arcy as Senior Coast Guard Inspector aided by Messrs. Cursetji and Gustadji has watched the Gulf of Cambay with vigilance and success.

The Sarkárkuns of the Surat Range who have done the best work are Messrs. Maneklal and Bhulabhai.

Mr. Hutchinson was in charge of the Uran Range for the whole year. He is an officer of exceptional zeal and capacity for work well suited for his present salt-work charge where great attention to detail is required. The work at the Uran Distilleries has been well supervised by Mr. Hurst. Messrs. Boyd and Fern have cheerfully performed the hard and monotonous work of their Preventive Stations.

Messrs. Jairam and Narayanprasad, the Sarkárkuns of the two largest tálukas of this Range, Uran and Shewa are experienced and efficient officers. Messrs. Sayad Akbar Alli and Tilvi are the most conspicuous of the Darogas.

Mr. Threlfall has been a distinct success as Assistant Collector, Coast Guard Service. His hands have been very full with two large works, the building of a new Barge costing more than Rs. 18,000 for Bassein and the erection of a new lighthouse at Arnalla, both of which works were begun and finished during the year and reflect credit on himself and his subordinates. Mr. Coelho has done good work as Inspector at the Mazagaon Stores and Departmental Dockyard.

Mr. Dayabhai S. Thathi was in charge of the Chief Account Office again throughout the year. The all round excellence of his work has been recognised by his recent confirmation in the 3rd Grade of Assistant Collectors.

Mr. Laughton as acting Assistant Collector did useful work in both the Thána and Ratnágiri Ranges.

Mr. V. M. Moray, my Native Assistant, as I have often had occasion to report, is an officer whose wide experience and good judgment is of the greatest value to the Collector. I cordially acknowledge the help he has given me in the many important questions which have arisen during the year.

I am pleased to be able to speak again in the highest terms of my Head Clerk Mr. A. deG. Pinto. As I said last year he should be kept in view for advancement in the public service. Mr. G. N. Joshi is a useful and experienced Chitnis; and the other members of my office establishment have all worked hard and loyally.

70. Mr. Belcham's sad death has already been mentioned. There were besides two deaths in the ranks of the superior subordinate staff—Messrs. D. B. Patankar and H. P. Gangal—both of whom were Sarkárkuns of long service in the department.

I have the honour to be,
Sir,
Your most obedient servant,
W. H. LUCAS,
Collector of Salt Revenue.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX A.

Statement showing the distribution of Barágra Salt during the years 1905-1906 and 1906-1907.

	1905-1906.						1906-1907.					
	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána.	For export to Scindia's Territory, Bengal, &c.	Total.	For Local consumption.	For export by Railway to Central Provinces.	For export by Railway to United Provinces of Agra and Oudh.	For export to Central India, including Málwa and Rájputána	For export to Scindia's Territory, Bengal, &c.	Total.
	Mds. s.	Mds. s.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Khárághoda ...	57,471 20	5,56,200 0	10,74,081	3,91,503 0	3 0	20,79,258 20	77,808 20	5,76,594 0	10,08,450 0	3,45,153 0	...	20,08,005 20
Ahmedabad ...	58,325 0	...	...	...	...	58,325 0	61,024 0	...	...	53 0	...	61,077 0
Agencies ...	3,61,831 0	...	...	58,503 0	...	4,20,334 0	3,80,473 0	...	...	60,176 0	...	4,40,649 0
Total ...	4,77,627 20	5,56,200 0	10,74,081	4,50,006 0	3 0	25,57,917 20	5,19,305 20	5,76,594 0	10,08,450 0	4,05,382 0	...	25,09,731 20

APPENDIX B.

Statement showing in detail the Issues of Barágra Salt for Local Consumption during the years 1905-1906 and 1906-1907.

District.	From							
	Khárághoda.		Ahmedabad.		Agencies.		Total.	
	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.
Ahmedabad ...	4,517 20	4,722 20	57,101	59,800	54,312	59,610	1,15,930 20	1,24,132 20
Kaira ...	3,090 0	2,781 0	41	173	80,484	84,806	83,615 0	87,760 0
Broach ...	5,562 0	5,871 0	...	...	...	...	5,562 0	5,871 0
Panch Mahals ..	1,236 0	2,163 0	...	...	45,666	49,494	46,902 0	51,657 0
Gáikwár's Territory ...	27,158 0	27,871 0	182	119	84,804	87,675	1,12,144 0	1,15,665 0
Mahi Kántha Agency ...	1,350 0	1,557 0	1,001	932	35,721	36,603	38,072 0	39,092 0
Rewa Kántha Agency ...	318 0	309 0	...	...	29,154	29,563	29,472 0	29,872 0
Pálanpur Agency ...	8,531 20	10,501 20	...	...	23,832	24,675	32,363 20	35,176 20
Káthiáwár Agency ...	1,308 20	1,336 20	...	...	...	3	1,308 20	1,339 20
Cambay ...	500 0	500 0	...	...	7,858	8,044	8,358 0	8,544 0
Bombay ...	3,279 0	17,721 0	...	...	...	...	3,279 0	17,721 0
Khándesh ...	618 0	2,472 0	...	...	...	...	618 0	2,472 0
Sátara ...	3 0	.....	...	...	...	...	3 0	.....
Poona ...	.....	3 0	...	...	...	...	.....	3 0
Total ...	57,471 20	77,808 20	58,325	61,024	3,61,831	3,80,473	4,77,627 20	5,19,305 20

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX C.

Statement of the Produce and Sales of Salt manufactured in the Bombay Presidency for the year ending 1906-1907.

Divisions.	Tálukas.	Number of Sezas.	Number of Salt Works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over Estimate of lots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
	Ahmedabad Collectorate.			Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	2	2	35,38,524 21 0	22,80,133 0 0	14,781 3 0	22,94,914 3 0	58,33,438 24 0
	Ahmedabad ...	...	...	31,661 0 0	66,437 0 0	722 0 0	67,159 0 0	98,820 0 0
	Total ...	2	2	35,70,185 21 0	23,46,570 0 0	15,503 3 0	23,62,073 3 0	59,32,258 24 0
	Surat Collectorate.							
	Dhárasna ...	1	1	96,024 0 0	3,24,275 0 0	18,839 0 0	3,43,114 0 0	4,39,138 0 0
	Thána Collectorate.							
Konkan Division.	Umbargaon ...	1	1	387 0 0	12,040 0 0	158 0 0	12,198 0 0	12,585 0 0
	Bassein ...	7	28	2,01,573 37 48	12,99,699 0 0	1,26,881 20 0	14,26,580 20 0	16,28,154 17 48
	Ghodbandar ...	9	46	2,48,056 20 0	11,64,365 0 0	1,02,249 10 0	12,66,614 10 0	15,14,670 30 0
	Trombay ...	4	24	1,58,528 4 40	8,47,930 0 0	62,674 7 0	9,10,604 7 0	10,69,132 11 40
	Island of Bombay—Mátunga ...	6	24	1,50,336 0 0	9,13,837 0 0	65,333 10 0	9,79,170 10 0	11,29,506 10 0
	Kolába Collectorate.							
	Panvel ...	6	19	95,440 30 0	4,29,764 0 0	35,899 10 0	4,65,663 10 0	5,61,104 0 0
	Uran ...	5	41	1,77,376 0 0	8,19,930 30 0	50,908 10 0	8,70,839 0 0	10,48,215 0 0
	Sánkse (Pen) ...	5	28	1,73,437 0 0	2,58,620 0 0	24,6 6 3 40	2,83,246 3 40	4,56,683 3 40
	Karanja ...	4	25	4,47,092 0 0	6,36,385 0 0	45,784 20 0	6,82,169 20 0	11,29,261 20 0
	Shewa ...	6	42	2,59,162 0 0	12,57,199 0 0	1,07,490 0 0	13,64,689 0 0	16,23,851 0 0
	Ratnágiri Collectorate.							
	Shiroda ...	1	27	47,451 20 0	78,733 0 0	8,122 25 0	86,855 25 0	1,34,307 5 0
	Kánara Collectorate.							
	Ankola ...	1	129	62,096 20 0	1,42,860 0 0	1,325 0 0	1,44,185 0 0	2,06,281 20 0
	Total ...	55	434	20,20,937 12 8	78,61,362 30 0	6,31,451 35 40	84,92,814 25 40	1,05,13,751 37 48
	Grand Total ...	58	437	56,87,146 33 8	1,05,32,207 30 0	6,65,793 38 40	1,11,98,001 28 40	1,68,85,148 21 48

Divisions.	Tálukas.	Sales. On payment of Full Duty.	Sales. On payment of Nominal Duty.	Sales. Free of Duty.	Sales. Total.	Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
	Ahmedabad Collectorate.	Mds. s. t.	Mds. s.	Mds. s.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Gujarát Division.	Khárághoda ...	24,47,123 0 0	.....	1,531 20	24,48,654 20 0	38,31,593 0 0	3,22,347 4 0	27,71,001 24 0	30,62,437 0 0
	Ahmedabad ...	61,077 0 0	.....	...	61,077 0 0	90,830 0 0	188 0 0	61,265 0 0	37,555 0 0
	Total ...	25,08,200 0 0	.....	1,531 20	25,09,731 20 0	39,22,423 0 0	3,22,535 4 0	28,32,266 24 0	30,99,992 0 0
	Surat Collectorate.								
	Dhárasna ...	3,07,402 0 0	.....	...	3,07,402 0 0	4,64,334 0 0	17,969 0 0	3,25,371 0 0	1,13,767 0 0
	Thána Collectorate.								
Konkan Division.	Umbargaon ...	10,075 0 0	.....	...	10,075 0 0	14,605 0 0	1,445 0 0	11,520 0 0	1,065 0 0
	Bassein ...	14,43,184 0 0	.....	498 30	14,43,682 30 0	21,14,042 8 0	76,655 20 0	15,20,338 10 0	1,07,816 7 48
	Ghodbandar ...	12,74,536 0 0	.....	...	12,74,536 0 0	19,07,463 2 0	1,45,563 20 0	14,20,099 20 0	94,571 10 0
	Trombay ...	8,46,358 10 0	.....	280 0	8,46,638 10 0	12,73,301 10 0	55,463 1 40	9,02,101 11 40	1,67,031 0 0
	Island of Bombay—Mátunga ...	8,74,602 0 0	.....	...	8,74,602 0 0	12,74,933 4 0	58,529 0 0	9,33,131 0 0	1,96,375 10 0
	Kolába Collectorate.								
	Panvel ...	4,31,361 0 0	.....	...	4,31,361 0 0	6,33,738 10 0	58,059 10 0	4,89,420 10 0	71,683 30 0
	Uran ...	5,38,811 0 0	2,36,338 0	41,461 10	8,16,610 0 0	3,50,889 0 0	1,04,924 0 0	9,21,534 10 0	1,26,680 30 0
	Sánkse (Pen) ...	2,49,580 20 0	.....	...	2,49,580 20 0	8,29,912 4 6	53,603 38 9	3,03,184 18 9	1,53,498 25 31
	Karanja ...	1,53,669 30 0	3,54,218 0	...	5,07,887 30 0	2,05,113 14 6	56,591 30 0	5,64,479 20 0	5,64,782 0 0
	Shewa ...	10,70,282 10 0	2,25,988 0	17,931 0	13,14,201 10 0	15,05,892 15 0	1,09,100 30 0	14,23,302 0 0	2,00,549 0 0
	Ratnágiri Collectorate.								
	Shiroda ...	88,185 0 0	.....	...	88,185 0 0	1,29,552 8 0	8,476 25 0	96,661 25 0	37,645 20 0
	Kánara Collectorate.								
	Ankola ..	90,735 0 0	.....	15,620 0	1,06,355 0 0	1,31,876 0 0	29,202 20 0	1,35,557 20 0	70,724 0 0
	Total ...	70,71,379 30 0	8,16,544 0	75,791 0	79,63,714 30 0	1,03,71,320 12 0	7,57,614 34 49	87,21,329 24 49	17,92,422 12 79
	Grand Total ...	98,86,981 30 0	8,16,544 0	77,322 20	1,07,80,848 10 0	1,47,58,077 12 0	10,98,118 38 49	1,18,78,967 8 49	50,06,181 12 79

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX D.

Comparative Statement showing the quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	1,200	...	...	288	...	...	...	...	...	.....
Umbargaon	...	...	...	...	...	...	...	...	...	.....
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	13,74,522	15,03,490	17,922	10,976	10,50,341	11,09,587	7,19,226	6,79,665	11,64,234	12,24,905
Shiroda	...	...	...	...	...	...	...	...	14,698	16,419
Sánikatta	...	...	...	...	...	...	...	...	...	90
Total ...	13,75,722	15,03,490	17,922	11,264	10,50,341	11,09,587	7,19,226	6,79,655	11,79,032	12,41,414

	For Export to											
	Madras Presidency—*continued.*				Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	Rest of the Presidency.		Total.									
	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	2,93,916	3,07,114	2,95,116	3,07,402
Umbargaon ...	...	...	...	...	...	...	...	...	14,880	10,075	14,880	10,075
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Shewa, Panvel, Karanja and Pen.	1,80,087	2,62,330	13,44,421	14,87,235	9,66,570	8,16,544	4,21,391	4,63,272	16,35,281	16,88,341	75,29,674	77,59,100
Shiroda ..	...	...	14,698	16,419	...	...	...	...	52,966	71,766	67,664	88,185
Sánikatta ...	162	...	162	90	...	...	74	72	87,787	1,06,193	88,023	1,06,355
Total ...	1,80,249	2,62,330	13,59,281	15,03,744	9,66,570	8,16,544	4,21,465	4,63,344	20,84,830	21,83,489	79,95,357	82,71,117

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and packing salt.	United Kingdom.	Bombay ...	Steamer ...	22,183 4 0	33,076 11 2	
Packing salt ...	Holland ...	Do. ...	Do. ...	57 18 0	86 2 10	
Do. ...	Belgium ...	Do. ..	Do. ...	2 15 0	3 8 9	
Do. ...	Natal ...	Do. ...	Do. ...	1 11 0	1 14 5	
Do. ...	West Australia.	Do.	Do. ...	0 1 0	0 0 7	
Do. ...	Aden Victoria.	Do. ...	Do. ...	0 13 0	0 7 7	
Do. ...	Aden ...	Do. ...	Do. ...	54 18 0	81 10 10	
Sindha salt ...	Persia ...	Do. ...	Do. ...	2,870 0 0	4,305 0 0	
Packing salt ...	Ceylon ...	Do. ...	Do. ...	3 10 0	4 14 0	
Do. ...	New York ...	Do. ...	Do. ...	1 33 0	2 11 10	
Do. ...	Hongkong ...	Do. ...	Do. ...	3 6 0	4 11 5	
Not available ...	Ports unknown.	Do. ...	Do. ...	9 3 45	13 9 10	
Black salt ...	Káthiáwár ...	Do. ...	Country Craft .	2,317 32 0	3,476 11 1	
Common salt ...	Arabia ...	Kánara District.	Do. ...	0 5 0	0 3 0	
Do. ...	Bassorah ...	Do. ...	Do. ...	0 15 0	0 9 0	
Goa salt ...	Goa ...	Do. ...	Do. ...	0 1 40	0 0 11	
			Total ...	27,504 26 5	41,058 15 3	.....
Káthiáwár salt ...	.....	.....	.....	.....	.....	Gogo ...
Goa salt ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Bánda ...
Do. ...	.....	.....	.....	.....	.....	Talevádi ...
Do. ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Castle Rock ...
Do. ...	.....	.....	.....	.....	.....	.....
Do ...	.....	.....	.....	.....	.....	.....

E.

and by Land into the Bombay Presidency during the year 1906-1907.

Importations by Land:					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	27,504 26 5	41,056 15 3
Ahmedabad District.	Bhávnagar and Gogo.	Cart-load ...	18 31 20	27 14 6		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,509 38 60	2,260 1 4		
Do. ...	Do. ...	Do. ...	6,849 21 40	10,077 4 10		
Do. ...	Do. ...	Do. ...	754 34 40	1,099 6 5		
Do. ...	Do. ...	Do. ...	3,960 37 60	5,906 3 1		
Do. ...	Do. ...	Rail ...	2,27,166 4 0	4,46,612 10 10		
Madras Presidency.	Do. ...	Do. ...	7,649 37 0			
Mysore ...	Do. ...	Do. ...	64,116 6 0			
		Total ...	3,12,026 10 60	4,65,983 9 0	3,12,026 10 60	4,65,983 9 0
		Grand Total ...			3,39,530 36 65	5,07,042 8 3

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX F.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1905-1906 and 1906-1907.

Description of Salt.	1905-1906.		1906-1907.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágara Salt ...	25,57,917 20 0	36,99,023 0 0	25,09,731 20 0	39,22,423 0 0	
Sea Salt ...	82,78,436 14 70	1,09,81,525 4 1	85,83,143 2 20	1,13,01,638 5 11	
Sindha Salt ...	3,915 0 0	5,872 8 0	2,870 0 0	4,305 0 0	
Table Salt, Packing and Common Salt.	14,362 35 0	21,562 3 1	22,816 32 45	33,277 3 3	
Bhávnagar Black Salt (Sanchal).	3,069 10 40	4,603 14 3	2,317 32 0	3,476 11 1	
Total ...	1,08,57,701 0 30	1,47,12,586 13 5	1,11,20,379 6 65	1,52,65,120 4 3	

APPENDIX G.

Details of Issues of Salt from different sources of supply during the years 1905-1906 and 1906-1907.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.	1905-1906.	1906-1907.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágara Salt ...	25,56,386 0	25,08,200 0	...	...	1,531 20	1,531 20	25,57,917 20	25,09,731 20
Sea Salt ...	69,88,421 20	73,78,781 30	9,66,570	8,16,544	40,365 0	75,791 0	79,95,356 20	82,71,116 30
Imported Salt ...	3,04,427 0	3,39,530 37	...	...	...	...	3,04,427 0	3,39,530 37
Total ...	98,49,234 20	1,02,26,512 27	9,66,570	8,16,544	41,896 20	77,322 20	1,08,57,701 0	1,11,20,379 7

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX H.

Statement showing the average market price of Salt in each District of the Presidency during the Financial years 1902-03, 1903-04, 1905-06 and 1906-07.

District.	1902-03 Duty Rs. 2-8.	1903-04 Duty Rs. 2.	1904-05 Duty Rs. 2.	1905-06 Duty Rs. 1-8.	1906-07 Duty Rs. 1-8.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 1 3	4 8 8	4 0 2	3 7 5	2 13 3
Ahmedabad	2 15 3	2 6 10	2 7 2	2 0 1	2 0 0
Kaira	3 2 8	2 8 0	2 8 0	2 0 1	2 0 0
Panch Maháls	3 2 11	2 9 1	2 9 8	2 1 3	2 1 11
Broach	3 1 8	2 8 0	2 8 0	2 0 3	2 0 0
Surat	3 5 3	2 11 3	2 11 3	2 1 3	2 0 7
Thána	3 4 3	3 1 6	2 14 5	2 3 3	2 3 7
Kolába	3 5 0	3 2 7	3 2 10	2 1 11	2 1 5
Ratnágiri	3 3 0	3 6 0	3 0 0	2 3 9	2 7 5
Kánara	3 10 2	3 7 5	3 4 10	2 10 1	2 9 5
Násik	3 3 10	3 3 4	2 14 6	2 2 2	2 0 5
Khándesh	3 13 9	3 10 5	3 2 9	2 11 5	2 9 6
West	...	.....	...	...	2 9 3
East	...	.....	...	...	2 8 0
Ahmednagar	3 3 6	3 4 5	2 13 11	2 4 10	2 4 0
Sholápur	3 7 2	3 10 8	3 6 4	2 10 8	2 12 2
Poona	3 8 6	3 7 11	3 0 10	2 5 3	2 3 9
Sátára	3 5 2	3 9 6	3 0 0	2 8 9	2 6 9
Belgaum	3 9 0	3 4 9	3 1 6	2 8 10	2 8 4
Dhárwár	2 15 3	3 6 6	3 4 3	2 6 7	2 6 1
Bijápur	3 4 9	3 8 11	3 3 9	2 7 7	2 9 5

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1906-1907, contrasted with those of the year 1905-1906.

Receipts.

Items.	1906-1907. Rs. a. p.	1905-1906. Rs. a. p.
SALT REVENUE.		
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	41,058 15 3	32,008 1 3
Do. by Land	4,65,983 9 0	4,24,650 3 8
Proceeds of Sale of Government Salt—		
Baragara Salt	4,92,255 6 0	4,44,475 15 5
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,17,444 13 3	1,11,906 5 1
Ground-rent (Khárághoda and Bulsár Salt) ...	14,914 3 2	22,282 3 7
Do. (Konkan Salt Works credited to Land Revenue)	251 7 5	249 3 5
Farms of Government Salt Works	43,361 1 4	57,892 0 0
Other Salt (cost price on salt supplied to fish-curers)	31,715 0 0	18,165 10 0
Excise Duty on Government Salt—		
Do. on Permits issued	1,47,45,155 14 0	1,42,41,342 8 0
Do. at nominal rates	12,921 14 0	14,586 0 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	4,056 3 5	2,709 6 4
Total, Imperial ...	1,59,69,118 6 10	1,53,70,267 9 3
PROVINCIAL.		
Fines and Forfeitures	1,717 4 5	1,340 5 6
Miscellaneous—		
Overtime Work Fees	15,763 4 0	19,982 4 0
Contribution from Fort Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	2,827 0 6	2,593 15 2
Recovery of Salt Agent's Bagging and Sewing charges	68,136 5 9	74,979 8 4
Recovery of clothing charges	13,095 7 9	13,060 7 3
Other Items	5,005 8 11	4,423 4 7
Sale-proceeds of forms, &c. (credited to XXIII —Stationery and Printing)	284 1 0	438 4 3
Total, Provincial ...	1,16,829 0 4	1,26,818 1 1
Grand Total, Salt Revenue ...	1,60,85,947 7 2	1,54,97,085 10 4

	Rs. a. p.
Total Increase ...	5,88,861 12 10

APPENDIX I—*continued.*

Expenditure.

Items.	1906-1907. Rs. a. p.	1905-1906. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,35,215 6 8	1,27,292 3 9
Travelling Allowance	16,370 3 9	13,882 7 2
Tentage	2,104 11 0	1,991 12 5
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	9,87,776 12 10	9,87,146 3 6
Plague Allowance	1,171 2 6	.....
Travelling Allowance	40,541 2 11	38,882 6 10
House Rent Allowance	75 10 10	92 12 5
Horse Allowances	7,570 2 10	7,368 9 11
Grain Compensation Allowance	41,696 2 11	2,383 13 7
Contingencies—		
Epidemic Charges	19 12 0	.....
Service Stamps and Bearing Postage	9,211 13 0	7,918 15 0
Telegram Charges	441 4 0	340 5 0
Law Charges	273 0 0	143 2 0
Repairs to Boundary marks	1 11 0	.....
Purchase of Books	478 15 0	440 8 0
Do. of Land and Compensation for Land	767 3 4	42 10 0
Purchase of New Boats	20,730 0 0	1,945 7 0
Rents	9,006 7 2	8,825 4 0
Rates and Taxes	1,163 6 11	1,067 15 9
Prizes for best Salt manufactured at Khárágheda	600 0 0	600 0 0
Clothing to Lascars	1,567 8 0	1,095 0 0
Boat Stores and Repairs	33,779 3 0	31,242 5 4
Rewards in Salt and Customs cases	3,146 1 0	3,956 7 7
Petty construction	79,930 5 10	58,290 14 10
Peons' clothing (Táluka Offices)	26,740 3 3	59,436 10 3
Arms and Accoutrements	7,488 7 4	2,928 13 6
Boat Allowance	14,578 8 11	14,671 1 3
Overtime Work Fees	13,862 6 3	19,455 12 3
Salt Purchase and Freight on account of Barágara Salt	3,41,327 3 3	3,24,416 13 7
Do. of removal of Salt to Fish-curing Yards	11,883 10 7	6,707 4 10
Khárágheda Dispensary Charges	772 4 11	502 13 7
Commission on Sale of Barágara Salt	31 4 0	1,318 10 5
Salt Agents' Bagging and Sewing Charges ...	67,261 14 0	85,861 9 3
Scales and Weights	2,070 12 1	2,255 9 7
Mapping charges	.....	2 6 0
Supply of Medicines	678 12 0	623 4 11
Carriage of Tents and Records	2,537 15 0	2,599 13 4
Supply of Water	4,007 14 5	2,346 15 2
Peons' Uniforms and Belts (Huzúr Offices) ...	160 2 3	360 0 0
Petty Repairs	10,478 12 11	10,556 14 0
Petty Supply	5,411 13 0	5,345 13 4
Purchase of Carpets	632 6 6	574 14 4
Purchase of furniture	2,554 13 3	1,209 15 4
Repairs of furniture	32 8 3	7 10 6
Parcel charges	.....	.....
Remittance of Treasure	312 10 8	267 0 7
Conveyance of Confiscated Salt, &c.	37 2 6	82 4 6
Monsoon Weather Fences	8,200 9 2	8,202 11 4
Carried forward ...	19,14,970 5 0	18,44,694 1 11

APPENDIX I—*concluded.*

Expenditure—*continued.*

Items.	1906-1907.	1905-1906.
	Rs. a. p.	Rs. a. p.
Brought over ...	19,14,970 5 0	18,44,694 1 11
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gám Kharach Allowance	757 4 2	757 15 9
Destruction of Salt	0 12 0	3 0 0
Miscellaneous	1,241 6 1	604 6 9
Total, Salt ...	19,16,969 11 3	18,46,059 8 5
Deduct amount debitable to "4—Opium" as per Government Resolution, Revenue Department, No. 6639 of 17th August 1905	672 0 0	345 0 0
Net amount	19,16,297 11 3	18,45,714 8 5
Deduct amount not subject to division	3,96,436 7 7	3,72,090 4 5
Net amount	15,19,861 3 8	14,73,624 4 0
Deduct one-tenth debitable to Customs	1,51,986 1 11	1,47,362 6 10
Net nine-tenths debitable to Salt	13,67,875 1 9	13,26,261 13 2
Net debitable to Salt	17,64,311 9 4	16,98,352 1 7
Stationery and Printing	9,337 7 7	9,445 1 5
Excise duty on Salt refunded	62,764 13 2	65,530 11 9
GRAND TOTAL, SALT EXPENDITURE ...	18,36,413 14 1	17,73,327 14 9
	Net Increase ...	63,085 15 4

APPENDIX J.

Statement showing Transactions, Credit and Cash, during the past three years.

	1904-1905.		1905-1906.		1906-1907.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
1. Quantity issued and duty recovered in cash during the year	Mds. s. t. 84,72,966 38 0	Rs. a. p. 1,68,03,412 2 5	Mds. s. t. 89,20,927 23 27	Rs. a. p. 1,33,81,391 6 0	Mds. s. t. 92,26,084 13 27	Rs. a. p. 1,37,11,223 14 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year	3,07,431 15 0	.....	3,55,270 20 0	.....	4,62,909 10 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which at Rs. 2-8-0, Rs. 2-0-0 and Rs. 1-8-0 was realized and accounted for in that year.	2,43,756 28 0	.....	2,68,608 16 53	.....	1,97,988 6 53	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	6,45,364 1 7	.....	5,62,749 4 0	.....	5,32,707 12 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	3,55,393 10 0	.....	2,94,673 4 0	.....	4,85,339 14 0
6. Duty realized for salt remaining unissued on credit bonds, duty at Rs. 2-0-0, and Rs. 1-8-0 having been realized in the year before issue	.....	8,092 10 0	.....	2,528 10 0	.....	15,884 6 0
Total ...	90,24,157 1 0	1,78,12,262 8 0	95,44,807 20 0	1,42,41,342 8 0	98,86,981 30 0	1,47,45,155 14 0

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX K.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the year 1906-1907.

No.	Name of Yard.	Year.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt at 8 annas per maund.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Boria	1906-1907	12,564 30	4,326 20	7,357 10	2·9	2,111 5 3	2,163 4 0	.....	294 36	155 10 3	2,318 14 3
		1905-1906	.....	.....	.....	...	.....	.....	.....	.....	.....	.....
2	Jaygad	1906-1907	20,012 15	7,541 20	15,613 30	2·65	2,220 12 4	3,770 12 0	.....	554 3	112 8 9	3,883 4 9
		1905-1906	7,631 5	2,733 20	5,805 0	2·76	1,341 11 8	1,366 12 0	.....	447 37	115 7 7	1,482 3 7
3	Waroda	1906-1907	1,122 20	375 0	1,000 20	2·99	420 0 6	187 8 0	0 12 0	639 18	136 8 9	324 12 9
		1905-1906	650 10	217 0	503 20	2·99	432 10 8	108 8 0	0 12 0	501 28	135 14 0	245 2 0
4	Kalbadevi	1906-1907	3,148 20	1,048 20	2,350 5	3·00	1,293 15 9	524 4 0	0 5 6	1,760 38	348 8 4	873 1 10
		1905-1906	2,528 0	842 0	1,890 30	3·00	1,016 8 0	421 0 0	0 5 0	515 0	108 1 9	529 6 9
5	Ratnágiri	1906-1907	25,991 0	8,663 0	19,099 10	3·00	2,389 10 10	4,331 8 0	5 13 0	2,667 9	541 12 6	4,879 1 6
		1905-1906	18,342 20	6,113 20	13,679 20	3·00	2,206 12 4	3,056 12 0	6 0 0	1,611 3	392 3 5	3,454 15 5
6	Purnagad	1906-1907	2,112 10	689 20	1,696 35	3·08	408 12 4	344 12 0	1 14 0	914 29	195 5 4	541 15 4
		1905-1906	1,031 0	346 0	847 20	2·98	496 15 8	173 0 0	1 13 0	1,064 8	227 3 4	402 0 4
7	Jaitápur	1906-1907	9,246 25	3,085 20	6,812 30	2·98	1,361 12 7	1,542 12 0	1 15 6	2,129 17	411 10 6	1,956 6 0
		1905-1906	3,829 19	1,276 10	2,913 36	3·00	943 8 7	638 2 0	2 1 3	5,358 20	254 11 6	894 14 9
8	Vizidurg	1906-1907	7,773 20	2,588 20	5,829 35	3·00	1,590 8 9	1,294 4 0	2 4 6	2,731 35	535 15 6	1,832 8 0
		1905-1906	3,663 20	1,219 0	2,747 25	3·05	1,008 5 8	609 8 0	0 13 3	1,264 2	223 13 5	834 2 8
9	Mumbri	1906-1907	1,668 0	555 30	1,277 15	3 00	638 10 4	277 14 0	0 1 9	926 19	202 0 6	480 0 3
		1905 1906	588 0	196 0	445 0	3·00	547 5 7	98 0 0	.....	593 8	133 5 4	231 5 4
10	Málvan	1906-1907	10,306 20	3,435 20	7,730 5	3·00	2,165 14 0	1,717 12 0	5 13 0	4,015 32	1,261 7 0	2,985 0 0
		1905-1906	12,318 5	3,725 10	9,220 25	3·31	2,340 10 4	1,862 10 0	0 12 0	5,598 30	1,260 3 9	3,123 9 9
11	Devbág	1906-1907	18,649 20	6,152 0	14,716 0	3·03	2,418 7 3	3,076 0 0	.....	2,450 22	531 9 1	3,607 9 1
		1905-1906	9,754 0	3,170 20	8,001 0	3·08	2,043 13 8	1,585 4 0	1 8 0	2,910 7	654 3 8	2,240 15 8
12	Achra	1906-1907	1,141 0	380 0	885 0	3·00	555 14 9	190 0 0	.....	993 13	239 0 2	429 0 2
		1905-1906	718 20	239 20	539 5	3·00	347 8 3	119 12 0	.....	636 18	153 9 3	273 5 3
13	Kochra	1906-1907	1,959 10	592 0	1,483 20	3·05	502 10 11	296 0 0	.....	380 26	70 9 6	366 9 6
		1905-1906	2,058 0	588 0	1,545 20	3·05	511 10 9	294 0 0	.....	972 26	170 9 11	464 9 11
14	Vengurla	1906-1907	7,642 20	2,546 20	5,733 20	3·00	1,849 14 8	1,273 4 0	8 0 0	3,662 25	748 3 5	2,029 7 5
		1905-1906	4,881 0	1,617 0	3,684 0	3·02	1,683 15 7	808 8 0	4 0 0	3,167 29	649 6 6	1,461 14 6
15	Shiroda	1906-1907	1,767 0	582 20	1,320 35	2·27	697 15 2	291 4 0	.....	1,153 5	214 11 1	505 15 1
		1905-1906	455 30	141 30	379 35	3·22	595 1 2	70 14 0	.....	1,057 21	197 12 3	268 10 3
	Total of the Ratnágiri Range.	1906-1907	1,25,105 11	42,562 10	91,906 30	2·88	20,676 5 5	21,281 2 0	26 15 3	25,275 7	5,705 8 8	27,013 9 11
		1905-1906	68,349 29	22,425 10	52,201 36	3·05	15,516 2 2	11,212 10 0	18 0 6	21,698 37	4,676 9 8	15,907 4 2
	Kánara Range.											
16	Majali	1906-1907	12,180 20	3,926 20	10,353 15	3·1	1,180 9 6	1,963 4 0	.....	773 0	159 2 4	2,122 6 4
		1905-1906	6,932 25	1,843 0	6,494 32	3·76	1,047 4 5	921 8 0	.....	2,132 2	475 5 6	1,396 13 6
17	Baitkhol	1906-1907	15,957 20	5,204 20	11,254 26	3·07	1,669 12 0	2,602 4 0	.....	1,194 15	220 5 11	2,822 9 11
		1905-1906	1,373 12	360 0	958 21	3·81	838 2 8	180 0 0	.....	1,970 10	397 6 9	577 6 9
18	Bingi	1906-1907	715 20	220 0	609 30	3·25	95 1 6	110 0 0	.....	197 31	42 14 6	152 14 6
		1905-1906	678 10	171 20	577 20	3·95	72 11 5	85 12 0	.....	121 25	26 14 9	112 10 9
19	Chendia	1906-1907	5,579 20	1,811 20	4,137 0	3·08	659 5 6	905 12 0	.....	456 14	92 5 7	998 1 7
		1905-1906	2,553 0	738 20	1,951 35	3·45	533 11 2	369 4 0	.....	1,087 2	228 1 0	597 5 0
20	Kodar	1906-1907	4,426 20	1,450 0	3,159 39	3·05	2,170 4 9	725 0 0	.....	1,481 9	336 9 9	1,061 9 9
		1905-1906	10,959 20	3,551 20	7,628 23	3·09	1,310 15 8	1,775 12 0	.....	555 33	123 10 0	1,899 6 0
21	Harwada	1906-1907	3,695 34	885 0	2,375 12	3·5	451 10 3	442 8 0	.....	851 17	138 4 6	580 12 6
		1905-1906	3,394 25	866 0	2,684 6	3·92	453 4 0	433 0 0	1 4 0	610 11	113 1 5	547 5 5
22	Keni	1906-1907	2,359 30	619 0	1,891 10	3·81	387 11 3	309 8 0	.....	507 4	126 4 0	435 12 0
		1905-1906	2,140 20	562 0	1,737 30	3·81	507 8 8	281 0 0	.....	1,126 4	262 9 6	543 9 6
23	Gangawali	1906-1907	715 15	156 20	576 20	4·57	491 2 8	78 4 0	125 0 0	899 12	210 15 6	414 3 6
		1905-1906	723 5	184 0	567 35	3·93	541 13 3	92 0 0	.....	1,655 32	376 12 7	468 12 7
24	Tadri	1906-1907	686 18	170 0	581 18	4·04	284 2 7	85 0 0	0 1 0	110 38	23 10 4	108 11 4
		1905-1906	962 24	185 20	749 0	5·19	302 2 7	92 12 0	0 2 0	283 6	53 4 10	146 2 10
25	Kumta	1906-1907	4,311 12	740 0	3,544 5	5·83	1,091 13 9	370 0 0	0 3 3	1,277 1	304 0 9	674 4 0
		1905-1906	2,618 2	582 20	2,059 9	4·49	689 4 8	291 4 0	0 5 0	223 32	48 5 10	339 14 10
26	Kasarkode	1906-1907	17,883 36	3,781 0	14,416 26	4·73	1,591 12 11	1,890 8 0	0 1 3	115 20	24 1 9	1,914 11 0
		1905-1906	17,636 38	3,820 0	13,864 2	4·62	1,292 9 0	1,910 0 0	.....	178 20	35 10 4	1,945 10 4
27	Manki	1906-1907	3,037 20	872 20	2,555 0	3·48	359 13 2	436 4 0	.....	218 9	45 12 11	482 0 11
		1905-1906	1,757 20	439 0	1,518 20	4·	253 13 10	219 8 0	0 1 6	152 29	32 14 10	252 8 4
28	Murdeshwar	1906-1907	2,266 25	663 0	1,735 35	3·42	347 8 9	331 8 0	39 1 0	216 13	46 0 6	416 9 6
		1905-1906	1,591 20	452 0	1,223 30	3·52	372 3 5	226 0 0	.....	466 39	113 4 2	339 4 2
29	Shirálí	1906-1907	421 3	97 0	329 29	4·34	133 13 3	48 8 0	.....	94 14	19 9 11	68 1 11
		1905-1906	213 31	31 20	177 3	6·79	188 12 9	15 12 0	.....	141 6	31 11 5	47 7 5
30	Bhatkal	1906-1907	1,464 32	271 10	1,279 21	5·4	256 3 5	135 10 0	.....	226 20	47 11 8	183 5 8
		1905-1906	622 2	119 0	530 18½	5 23	194 2 0	59 8 0	.....	248 16	61 1 5	120 9 5
	Total of the Kánara Range.	1906-1907	75,102 5	20,667 39	58,800 6	3·60	11,176 7 3	10,433 14 0	164 6 6	8,619 17	1,827 13 11	12,426 2 5
		1905-1906	54,162 14	13,906 0	42,723 4½	3·89	8,603 7 6	6,953 0 0	1 12 6	9,983 27	2,380 2 4	9,334 14 10
	Grand Total	1906-1907	2,00,207 16	63,430 0	1,50,706 36	3·2	31,852 10 8	31,715 0 0	191 5 9	33,894 24	7,533 6 7	39,439 12 4
		1905-1906	1,22,512 3	36,331 10	94,925 ½	3·3	24,119 9 8	18,165 10 0	19 13 0	31,682 54	7,056 12 0	25,242 3 0

	Rs.	a.	p.
Receipts ...	39,439	12	4
Expenditure ...	31,852	10	8
Profit ...	7,587	1	8

W. H. LUCAS,
Collector of Salt Revenue.

APPENDIX L.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1906-1907.

SALT.

Divisions.	Nature of Offence.												Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	1	0 10 0	42	5 23 62	..	...	2	3 39 17½	45	9 32 79½	9	1 22 59½	1	2 30 0	...	...	1	0 10 0
Daman Frontier ...	...	...	21	12 18 75¼	...	...	...	...	7	7 12 14	28	19 31 9¼	7	12 0 43	...	...	6	7 10 9	...	...
Total, N. D. and Daman ...	...	...	22	12 28 75¼	42	5 23 62	...	...	9	11 11 31½	73	29 24 8¾	16	13 23 22½	1	2 30 0	6	7 10 9	1	0 10 0
Southern Division.	23	33 4 59	1	0 0 40	165	61 21 34	1	2 1 40	173	164 22 21½	363	261 10 34½	26	28 22 70	...	...	4	10 0 65	11	11 0 60
Goa Territory ...	...	...	94	74 28 17½	...	...	...	...	6	5 16 61	100	80 4 78½	61	76 15 71	...	...	...	...	...	...
Total, S. D. and Goa ...	23	33 4 59	95	74 28·57½	165	61 21 34	1	2 1 40	179	169 39 2½	463	341 15 33	87	104 38 61	...	...	4	10 0 65	11	11 0 60
Total ...	23	33 4 59	117	87 17 52¾	207	67 5 16	1	2 1 40	188	181 10 34	536	370 39 41¾	103	118 22 3½	1	2 30 0	10	17 10 74	12	11 10 60

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	34	5 10 20	45	9 32 79½	52	3	50	49	1	98·	2,418 14 11	162 0 0	8 14 9	170 14 9	231 12 0	2,415 12 1	249 10 0
Daman Frontier ..	15	0 20 37½	28	19 31 9¼	27	1	26	26	...	100·	482 13 2	35 0 0	.....	35 0 0	334 0 0	482 13 2	315 9 6
Total, N. D. and Daman ...	49	5 30 57½	73	29 24 8¾	80	4	76	75	1	98·7	2,901 12 1	197 0 0	8 14 9	205 14 9	565 12 0	2,898 0 3	565 3 6
Southern Division.	322	211 25 79½	363	261 10 34½	411	27	384	378	6	98·4	12,271 1 10½	328 6 6	64 4 3	392 10 9	1,060 5 0	10,724 10 11	1,405 8 0
Goa Territory ...	39	3 29 7½	100	80 4 78½	99	6	93	88	5	94·6	158 11 1½	.....	11 8 7	11 8 7	180 10 0	158 15 5½	292 3 0
Total, S. D. and Goa ...	361	215 15 7	463	341 15 33	510	33	477	466	11	97·7	12,429 13 0	328 6 6	75 12 10	404 3 4	1,240 15 0	10,883 10 4½	1,697 11 0
Total ...	410	221 5 64½	536	370 39 41¾	590	37	553	541	12	97·8	15,331 9 1	525 6 6	84 11 7	610 2 1	1,806 11 0	13,782 3 7½	2,263 14 6

W. H. LUCAS,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 4534 of 1907.

Bombay, 7th August 1907.

Submitted to Government in the Revenue Department.

2. The salt duty which was reduced from Rs. 2 to Rs. 1-8 per maund from the 22nd March 1905 was further reduced to Re. 1 with effect from the 20th March 1907.

3. The financial results of the year under review and the two previous years are as follows:— Financial results.

	1906-07.	1905-06.	1904-05.	Annual average. 1899—1904.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	161 lákhs.	155 lákhs.	192 lákhs.	216 lákhs.
Net receipts	142 ,,	137 ,,	174 ,,	199 ,,
Expenditure exclusive of refunds .	17·74 ,,	17·08 ,,	16·76 ,,	16·23 ,,
Percentage of charges to net receipts	12·4 ,,	12·5 ,,	9·6 ,,	8·2 ,,

It will be seen that the receipts during the year under review increased by 6 lákhs. The increase occurs chiefly under excise duty on salt and may be attributed to the larger sales that followed the reduction of that duty. Receipts.

4. In the subjoined table the opening and the closing balances and the results of the year's operations are compared with those of the previous year:— Manufacture and removal of salt.

Year.		Stock in hand at the beginning of the year.	Brought to account during the year.	Removals.	Loss and wastage.	Balance in hand at the close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.
1905-06 ...	Barágra ...	37,70,129	25,47,736	25,57,917	1,89,762	35,70,186
	Bulsár ...	95,277	3,00,289	2,95,116	4,426	96,024
	Rest of the Presidency...	10,77,608	92,22,995	77,00,241	5,79,425	20,20,937
	Total ...	49,43,014	1,20,71,020	1,05,53,274	7,73,613	56,87,147
1906-07 ...	Barágra ...	35,70,186	23,62,073	25,09,731	3,22,535	30,99,992
	Bulsár ...	96,024	3,43,114	3,07,402	17,969	1,13,767
	Rest of the Presidency...	20,20,937	84,92,815	79,63,715	7,57,615	17,92,422
	Total ...	56,87,147	1,11,98,002	1,07,80,848	10,98,119	50,06,181

It will be seen that the total quantity manufactured decreased from 1,20,71,020 to 1,11,98,002 but the stocks were more than sufficient to meet the demand. The total removals rose by two and-a-quarter lákhs of maunds over the previous year's figures; but those of Barágra salt show a slight decrease of nearly half a lákh of maunds which is attributed to the failure of the B. B. & C. I. Railway Company to supply a sufficient number of wagons when there was a great demand for salt. There is a general outcry against the shortage in the supply of wagons but in the case of salt such shortage affects the poorest classes and defeats the object which the Government of India had in view in making the large reductions in the duty. It is, however, satisfactory to note that after proper representation the B. B. & C. I. Railway have agreed to supply in future

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the required number of wagons at Khárághoda and it is hoped that the Company will do the same at Dungri (Dhárásna) and Bhyándar where also shortage of wagons frequently occurs.

Issues of Barágra salt by agency.

5. The sales by Government agencies again this year rose from four and-a-quarter lákhs to nearly four and-a-half lákhs and those by private traders amounted to 10,000 maunds against 17,000 maunds in the previous year. This confirms the opinion that the agencies must be retained.

Concluding remarks.

6. The effect of the reduction of duty is evidenced not only by the increased consumption throughout the Presidency but also by the fall in the retail price which was as great as could reasonably be expected and has benefited the general consumer.

7. The administration of the Department during the year has been successful. The acting Commissioner believes that the commendations bestowed by the Collector upon the members of the establishment whom he mentions are well deserved. Mr. Lucas was in charge of the department throughout the year with the exception of a brief period of two months when he went on leave. He administered his charge in his usual careful manner and with conspicuous ability.

A. M. T. JACKSON,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

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